



Paul D. Joyce, CPA
State Examiner

INDIANA STATE BOARD OF ACCOUNTS

302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769
Telephone: (317) 232-2513
Fax: (317) 232-4711
www.in.gov/sboa

April 9, 2025

Charter School Board
Dugger Union Community School Corporation
Sullivan County, Indiana

We have reviewed the supplemental report for the Dugger Union Community School Corporation prepared by Greenwalt CPAs, Inc., Independent Public Accountants, for the period July 1, 2023 to June 30, 2024. In our opinion, the supplemental report was prepared in accordance with the guidelines established by the Indiana State Board of Accounts.

We call your attention to the finding in the report on page 3.

The report is filed with this letter in our office as a matter of public record.

Tammy R. White, CPA
Deputy State Examiner

**SUPPLEMENTAL AUDIT REPORT OF
DUGGER UNION COMMUNITY
SCHOOL CORPORATION**

SULLIVAN COUNTY, INDIANA
JULY 1, 2023 TO JUNE 30, 2024

DUGGER UNION COMMUNITY SCHOOL CORPORATION
SUPPLEMENTAL AUDIT REPORT
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SCHOOL OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of Board of Directors	Gina Lovelace	07/01/2019 – to date
Treasurer of Board of Directors	Carri Howard	08/01/2020 – to date
Principal	Darin Simpson	07/01/2018 – to date



To the Board of Directors of
Dugger Union Community School Corporation:

We have audited the financial statements of Dugger Union Community School Corporation (the School) as of and for the year ended June 30, 2024 and have issued our report thereon dated January 7, 2025.

In connection with that audit and with our consideration of the School's internal controls as required by the *Guidelines for the Audits of Charter Schools Performed by Private Examiners* (Guide), issued by the Indiana State Board of Accounts, we performed procedures prescribed under the Guide for the year ended June 30, 2024.

As required by the Guide, we performed procedures to test compliance with the requirements that are applicable to the School. Our procedures were substantially narrower in scope than an audit, the objective of which is the expression of an opinion on the School's compliance with these requirements. Accordingly, we do not express such an opinion.

The results of our tests disclosed an instance of noncompliance with those requirements, which is described in the accompanying Schedule of Audit Results and Comments.

The purpose of this report is solely to describe the scope of our testing over compliance with the requirements prescribed under the Guide and the results of that testing, and not to provide a legal determination of compliance with those requirements. Accordingly, this report is not suitable for any other purpose.

Greenwalt CPAs, Inc.

January 7, 2025

DUGGER UNION COMMUNITY SCHOOL CORPORATION

MARION COUNTY

SCHEDULE OF AUDIT RESULTS AND COMMENTS

Money received for ticket sales did not agree to the ticket report.

Of the five (5) ticket sales tested, one (1) did not have ticket sales that agreed to the amount of money deposited. In this instance, one more ticket was shown as sold than was reflected in the cash receipts for the event.

The designated charter school employee shall be responsible for the proper accounting for all tickets and must keep a record of the number purchased, the number issued for sale, and the number returned. The designee must see that proper accounting is made for the cash received from those sold. All tickets shall be pre-numbered, with a different ticket color and numerical series for each price group. When cash for ticket sales is deposited with the charter school, the charter school's receipt issued therefore must show the number of tickets issued to the seller, the number returned unsold and the balance remitted in cash. All tickets (including free or reduced) must be listed and accounted for on the SA-4 Ticket Sales Form.(Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 8).

DUGGER UNION COMMUNITY SCHOOL CORPORATION

SULLIVAN COUNTY, INDIANA

EXIT CONFERENCE

The contents of this report were discussed on January 7, 2025 with Darin Simpson (Jr/Sr High Administrator), Mindy Feese (Treasurer), Darin Greggs (Outsourced Accountant with Greggs & Reid CPAs), and Carri Howard (Board Treasurer).